



Beth Duncan, Super Awesome Comp.  
555 Made-Up Street  
Nowhere, IL 55555

**Contact**

Contact	James Pieron	Primary SSN	[REDACTED]
Spouse		Spouse SSN	[REDACTED]
Home Phone	[REDACTED]	Address 1	
Phone	[REDACTED]	Address 2	
Fax		City	
Salutation	James	State	
Mobile Phone	[REDACTED]	E-mail Address	[REDACTED]
Company			
Communication...	HD POA PREP BOARD 07,08,09,10		loooooong talker likes to go off topic

**Sales/Billing/Payment**

Analyst	Baron Leacock	Total Upsell Fee	\$11,000.00
Total Fee	\$5,000.00	Upsell First Pymt	
Am't 1st pymt		Upsell Payplan	
Payment Ma...			

**Revenue Agency Contacts**

IRS Contact Name		IRS Contact Type	ACS?
IRS Contact Address			
IRS Contact City		IRS Contact State	
IRS Contact Phone			
IRS Contact Fax			

**Status**

ID/Status	Client	Last Results	Intake rw file - Phase II
Process	9. Closed		
Status			
Plan	IA only		

**Notes/History**

Date Range: All Dates

5/2/12 3:46 PM	Note	Special agent called in sent to AH	Brittany Sheldon
5/2/12 10:08 AM	Note	FBI call Special Agent Hollabaugh called, AH was out of office took name and number said we would call back sent EM to AH with info	Matthew Miller
4/27/12 3:19 PM	Note	IF CLIENT CALLS OR EMAILS, FORWARD TO AH VOICEMAIL	Alex Harris
4/23/12 11:57 AM	Note	Received Fax from Special Agent Hollabaugh - 7 pages including fax	Brian Thompson
4/23/12 11:50 AM	Note	Incoming call from Scott Hollabaugh - He's calling to f/u on the subpoena. Told him I never got it. He said he faxed it on 4/12 right	Brian Thompson

Created 5/16/2012 at 3:24 PM

**GOVERNMENT  
EXHIBIT**

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ATSI 00002



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after we talked. Asked if he faxed it to my attention. He said he didn't. And it didn't have the client's name on it. Asked him to refax to my attention, and I'll take a look. After we receive the subpoena, we can talk about the CN conversation.

4/23/12 11:42 AM Note

Scott Hollabaugh called in  
sent to BT

Brittany Sheldon

4/12/12 9:59 AM Note

Incoming call from Scott Hollabaugh. Criminal Investigation Division of IRS  
Phone: 517-324-7936  
Fax: 517-324-7940

Brian Thompson

Got passed the call from JY. He says he has a grand jury subpoena for any and all information regarding this client. He also wants to set up an in person meeting to discuss with CN her conversations with James. Asked him to send me a copy of the subpoena, and we can start getting together the documents that we have. Told him I will also talk with CN about setting a time. He said when he comes in person he can bring the original subpoena. He also asked that we not disclose the subpoena or the grand jury investigation to the client since that could impede the investigation. Told him we wouldn't.  
em to AH, JH, CN

4/6/12 2:48 PM Note

Brian Thompson

3/26/12 2:43 PM To-do Done

Baron Leacock

3/6/12 9:52 AM To-do Done

Withdraw FOA, close file

Beth Duncan

3/6/12 9:52 AM Field Changed

Process - 9. Closed

Beth Duncan

2/29/12 12:56 PM Note

CLOSING FILE  
CLT IS MIA

Beth Duncan

PER AH

IF CLT CALLS IN SET FOR AN APT WITH BT AND LET BD KNOW  
WERE DONE HERE FOR NOW

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ATSI 00003

00504



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2/29/12 12:55 PM	Field Changed	Process - 8. NEW Closed	Beth Duncan
2/29/12 12:55 PM	To-do Not Done	433 - case status - BT	Beth Duncan
2/29/12 12:55 PM	To-do Not Done	ACS Call - Stat (07-10) - CN Prepping - BT ck - total debt	Beth Duncan
2/29/12 12:10 PM	Note	per em from AH:	Joan Britt
2/29/12 10:35 AM	Note		Brian Thompson
2/29/12 7:15 AM	Note	Asking BT if it's time to close this file.	Joan Britt
2/16/12 2:28 PM	Note		Brian Thompson
1/26/12 9:52 AM	Note		Brian Thompson
1/26/12 9:35 AM	Note		Brian Thompson



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12/22/11 5:22 PM	To-do Done		Brian Thompson
12/22/11 5:21 PM	Note		Brian Thompson
12/22/11 5:21 PM	Note		Brian Thompson
11/28/11 4:03 PM	To-do Not Done	Send a letter - Pii checklist - ck w BT if needed yet	Beth Duncan
11/28/11 4:03 PM	Note	killing task per BT	Beth Duncan
11/28/11 11:14 AM	Note		Brian Thompson
11/28/11 11:00 AM	Call Completed		Brian Thompson
11/22/11 9:39 AM	Note	called cit to set BT appt. set for 11/28 at 11am CST	Jennifer Zevallos
11/22/11 9:39 AM	To-do Done	Client call - set appt w/ BT	Jennifer Zevallos
11/17/11 10:46 AM	Note	called cit to set BT appt 2400-no VM 3050-no VM 3133-lvm for cb	Jamel Corona
11/17/11 10:46 AM	Note		Jamel Corona
11/14/11 10:15 AM	Note		Brian Thompson
11/14/11 9:44 AM	Note	cit called in - wants to email BT instead	Caitlin McGarry

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ATSI 00005

00506



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11/10/11 9:07 AM	To-do Done	Client call - set appt w/ BT	Brittany Sheldon
11/10/11 9:06 AM	Note	Called cli to set BT appt mobile: LVM phone: busy	Brittany Sheldon
11/2/11 2:15 PM	To-do Done	Client call - set appt w/ BT	Caitlin McGarry
11/2/11 2:12 PM	Note	cli call - set appt with BT 3050: mailbox full 2400: lvm for ch	Caitlin McGarry
10/31/11 12:01 PM	Note		Brian Thompson
10/5/11 7:33 AM	Note	emf cli Hi Carol, Has there been a decision on Michigan Taxes? I called the Michigan Department of Treasury They said if I didn't live in Michigan the entire time the Tax would be pro-rated for the time I did live there. How can we proceed? Thanks, James.	Carol Nathan
10/5/11 7:33 AM	Note	emt cli Hi James, How it works is that you file a State tax return and show yourself as a part year resident. You have to show exact dates - date you began residency, etc. Then you allocate the income. So, you state on the return what income you were making while you were a resident. As I recall you started a company here and did receive a W-2 seems that that would definitely be MI income. So, that return can be amended. Also, there would be no decision on my part about your MI taxes. Not even the company would make a decision - we aren't doing a State resolution for you.	Carol Nathan
9/26/11 9:13 AM	Note	Pls let JB know once cli has moved into collections so we can set the rest of the ph2 payplan.	Joan Britt
9/26/11 5:35 PM	Note		Brian Thompson
9/22/11 7:43 PM	Note	Cli got letter from State that he owed tax for 2010 - yes he does. He thinks he doesn't	Carol Nathan

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00507



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because he wasn't a resident for the whole year. Told him he owes tax and the State won't buy it that he just started living here in MI in July. I don't think they'll care that it's only been six months. Actually signed his lease in 2009. So he won't get anywhere there. Told him to be nice and ask for an IA and what kind of deal he can make to get rid of the interest charges.

9/22/11 7:14 PM	Note	Called clt. Thinks he has new numbers for his returns that will lower the tax. Has worked u Carol Nathan new spreadsheets from the info from bank statements from his Swiss account.	
9/22/11 1:36 PM	Note	called clt to set up appt with CN 3050: not accepting vms 2400: doesn't know when he's going to be free - asked if CN would call him when she's free and he said he would answer if he saw Tax defenders... don't know if this is possible, am CN to find out!	Carlin McGarry
9/21/11 12:27 PM	Note	moving up task to next week for BT to ck out	Beth Duncan
9/21/11 12:26 PM	To-do Not Done	ACS Call - Sta: (07-2010) - CN prepping - BT ck - total debt	Beth Duncan
9/21/11 10:26 AM	Note	emt clt Hi James, I understand that you want some tax returns amended. Which years are those? I understand that what is missing is the Investment Expenses. What are those expenses for each year? Interest expenses (usually on Futures) are noted separately on the return. Investment expenses go on Schedule A (Itemized Deductions). Investment expenses (fees) are subject to 2% of AGI. In the case of your 2010 return, any investment expenses (other than interest) above \$6,091.68 can be used as an expense. This will give you an idea if amending will do anything for your tax due. Carol	Carol Nathan
9/21/11 9:30 AM	Note		Brian Thompson
9/21/11 9:26 AM	Note		Brian Thompson
9/20/11 6:15 PM	Note		Brian Thompson
9/16/11 5:04 PM	Note		Brian Thompson

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ATSI 00007

00508

9/16/11 5:04 PM To-do Done

9/16/11 5:04 PM To-do Done

9/13/11 4:28 PM To-do Done

9/13/11 4:28 PM To-do Done

9/13/11 4:27 PM Note

9/12/11 12:45 PM Note

9/12/11 10:42 AM Note

9/12/11 10:04 AM Note

Brian Thompson

+++++

9/2/11 3:31 PM Tc-do Core

Brian Thompson

9/2/11 3:31 PM To-do Done

Brian Thompson

9/2/11 3:30 PM Note

Brian Thompson

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8/29/11 6:16 PM Note

Brian Thompson

8/29/11 6:13 PM Note

Brian Thompson

8/29/11 5:03 PM Note

Brian Thompson



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8/29/11 2:49 PM	Note	Chasing ph2 status I'll give it a bit more time.	Joan Britt
8/29/11 1:40 PM	Note		Brian Thompson
8/29/11 12:14 PM	Note		Brian Thompson
8/29/11 10:54 AM	Note		Brian Thompson
8/29/11 10:50 AM	Note		Brian Thompson
8/29/11 10:40 AM	To-do Not Done		Brian Thompson
8/29/11 10:39 AM	Note		Brian Thompson
8/26/11 3:02 PM	Note		Brian Thompson
8/26/11 3:00 PM	Call Attempted		Brian Thompson
8/26/11 2:21 PM	To-do Not Done		Brian Thompson
8/26/11 2:09 PM	Note		Brian Thompson
8/25/11 9:15 PM	To-do Done	A/R - All \$\$\$ in? - Ok to close file?- paid for prep only?	Beth Duncan

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ATSI 00010

00511



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8/25/11 5:14 PM	Field Changed	Plan - IA only	Beth Duncan
8/25/11 5:14 PM	Note	Whoops kinda didn't see this one.... setting a few things - and will let BT set the rest I don't think the CN returns have posted so going to hold off on sending pii checklist at the immediate moment unless BT wants it to go out	Beth Duncan
8/25/11 5:14 PM	Field Changed	Process - 5. Client	Beth Duncan
8/25/11 4:04 PM	Note		Brian Thompson
8/25/11 3:57 PM	Note	Per BT calling clt to set BT appt for tomorrow at 3 CST	Mia Mayfield
8/24/11 5:30 PM	Note		Alex Harris
8/24/11 5:30 PM	Note		Alex Harris
8/24/11 5:30 PM	Note		Brian Thompson
8/24/11 1:31 PM	Note		Baron Leacock
8/24/11 12:42 PM	Note		Baron Leacock
8/24/11 9:17 AM	Note		Baron Leacock
8/11/11 4:39 PM	Note	Ph2 fees per BL:  Pay plan -- \$5,000.00 today (8/11) via check:	Joan Britt
8/11/11 4:25 PM	Field Changed	Payment Status - Normal	Joan Britt

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ATSI 00011

00512



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6/30/11 9:30 AM Call Completed

Baron Leacock

6/29/11 9:31 AM Note

Jamel Corona

6/29/11 8:23 AM Note

#### INVESTIGATION REPORT

Beth Duncan

Clt has only paid us for prep work at this point. CN completed returns for 07-10 and it appears clt will owe about \$441k. It does not appear that the balances have yet posted. His income figure is all over the place, mainly because he has interest in a few companies and gets capital gains income each year. As a w2 employee he makes about 4375 per month. According to last years return - his capital gains totalled 252k - giving him an add \$21k per month. When comparing last year to previous years - in 2009 he made 844k in capital gains. Needless to say, theres lots of income moving around here. When looking at a 2 year ave - IRS could see 76k DI. With the 2010 figures - IRS could see about 17k DI - such. With his w2 income alone he's sitting on about 400 NAS DI. He told HD that he doesn't expect capital gains this year, but he has made turned a profit each year since 06, (in 06 he made 1.7mil) so I find that odd. Realistically, this guy is moving money around and has an ability to pay.

In terms of assets - we did not get a full accounting on any bank accounts / investments that the client owns. It appears that he rents - so might not be any real property. But the interest in the bizes is a HUGE asset.

He is not an OIC or CNC case because of the projected income and biz evaluation. So this is NOT a settlement case - so he needs to wrap his head around the fact that theres not going to be a big savings here.

At this point his best move is to start making voluntary payments towards the tax debt in addition to making ESTs for this year. We recommend that he start making voluntary payments of 2500-3k per month- or MORE if he can swing it. Obviously a lot of what he can pay will depend on how the bizes are doing this year. Currently his case is not in collections. However, we can anticipate that the debt is going to climb to 500k + which means its going to land into LDACS or an RO's hands at some point. Until that happens the voluntary payments will keep the IRS at bay and has the potential for prolonging any collection action. Once he gets CP504s or RO contact - that will be the indicator to start running financials for a complex IA.

Recommend the following:

Start making voluntary payments ASAP to try and hold off collex for as long as possible.

Unclear how long it will take for the file to fall into collex - so recommend an add \$2500 for us to monitor this case for a year.

If he doesn't want to pay us to monitor the file - then we can close out the case and he can contact us when he gets any threatening letters

Once the collex process starts - an add \$7500 will be needed for comp IA work up.

He needs to understand that the IRS is going to be looking for large IA payments because of his history of capital gains income. They will be looking for an IA that will full pay the debt.

6/29/11 8:23 AM Field Changed Process - 1. Analyst

Beth Duncan

6/27/11 3:36 PM Note Set upsell with clt for

Jamel Corona

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ATSI 00013

00514



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8/11/11 4:25 PM	Field Changed	Process - 4. NEW Client	Joan Britt
8/11/11 4:25 PM	Note	Ph2 payplan per em from BL:	Joan Britt
		Pay plan - \$5,000.00 today (8/11) via check;	
		So, we have to wait on the rest of the ph2 payments. Reminder inv set in QB.	
8/11/11 4:15 PM	Note	\$5K arrived today as down payment on ph2 fees. Asking BL for the rest of the payplan	Joan Britt
8/11/11 11:20 AM	Note		Baron Leacock
7/22/11 6:07 PM	Note		Baron Leacock
7/13/11 1:01 PM	Note		Baron Leacock
7/13/11 1:00 PM	Note		Baron Leacock
6/30/11 7:25 PM	Note		Baron Leacock



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Weds @ 930am

6/27/11 3:35 PM	To-do Done	Client call - set UPSELL apt w/ BL	Jamel Corona
6/22/11 3:03 PM	Note	Completed a 433A and financial statement based on convo for appt. Ran numbers a few ways since he says he isn't going to have capital gains or losses this year. gave to AH to review Advised client that we would be in touch to set an appt with AH or BL regarding his options for the tax debt and what to do with the money transfer	Holli Dobler
6/21/11 3:15 PM	Note	BL xfer'd ct to me set HD appt for 6/22 @ 2:30pm CST, 3:30pm his time.	Elaine McFarlane
6/20/11 6:18 PM	Note		Baron Leacock

6/20/11 2:58 PM	Note		Baron Leacock
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6/20/11 2:06 PM	Note	clt called in for BL	Elaine McFarlane
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BL unavailable, clt said he needed to speak w/ BL today... i told him BL booked w/ appts,  
so clt is now emailing BL  
iM w/ BL

6/17/11 4:48 PM	Note	clt called in told me he was becoming a clt sent to BL for CB	Jamel Corona
6/17/11 4:44 PM	Note		
5/31/11 4:00 PM	Note	emalling AH - are we keeping this guy?	Beth Duncan
5/9/11 3:00 PM	Call Completed		Alex Harris
5/6/11 5:15 PM	Note	Need to figure out if were closing or what the deal is here	Beth Duncan
4/20/11 2:56 PM	To-do Not Done	Client call - chase Prep QA (2010)	Beth Duncan
4/20/11 2:56 PM	Note	moving up task for AH again	Beth Duncan
4/20/11 2:56 PM	To-do Done	Recd Client Mats - Prep QA (2010)	Beth Duncan
4/15/11 3:49 PM	Note	e-filed return 2010	Carol Nathan
4/14/11 11:41 AM	Note	called clt to chase 8679 he said he emailed it to CN last night confirmed with CN	Jennifer Zevallos
4/8/11 11:31 AM	Note	Another Monster balance on 2010 - moving up task for AH that was set for 3/30 really need to add fee this guy or maybe get an updated ACS call done to see what his baldues are ....	Beth Duncan
4/5/11 3:01 PM	Note	Clt Appt. Went over again his "expenses" for 2010. Just loans he made to a couple of businesses -- told him to take expenses has to spend the money on "something". He'll stick with the return as it is -- big capital gain.	Carol Nathan
3/30/11 10:52 AM	Note	Call to clt to chase the tax prep payment	Elaine McFarlane

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He wants to speak w/ CN and AH first - says he might have additional doc to add for the return. I told him that it's already finished and that's why we're calling for the payment.  
Wanted to speak w/ AH - AH busy  
Scheduled a call for later today w/ AH. Wants AH to call this number, his cell: 989-436-2400  
Set him to speak w/ CN  
4/5 @2pm CST  
exporting

3/28/11 3:17 PM	Note	Completed Returns 2010 - owes - \$41,376. State - owes - \$13,573. emt clt to return 8679 Enlosed Est Vouchers.	Carol Nathan
3/23/11 3:34 PM	Note	called clt to chase tax prep lvm for cb	Brittany Sheldon
3/23/11 3:34 PM	To-do Done	Client call - chase Prep QA (2010)	Brittany Sheldon
3/10/11 9:58 AM	Note		Brian Thompson
2/23/11 9:48 AM	Note	clt called in and wanted to speak w/ AH AH not in yet today told him that I'd give AH the message that he called, he doesn't want to set another appt, just for AH to call his cell when he can. email to AH	Elaine McFarlane
2/18/11 4:10 PM	Note	clt calle din reset AH appt for 2/22 @ 2 CST	Brittany Sheldon
2/16/11 10:16 AM	To-do Done	Client call - chase Prep QA (2010)	Brittany Sheldon
2/16/11 10:16 AM	Note	called clt to chase tax prep for 2010 lvm for cb	Brittany Sheldon
2/4/11 2:11 PM	To-do Done	Client call - set appt w/AH to discuss Add fee	Jennifer Zevallos
2/4/11 2:08 PM	To-do Not Done	Client call - set appt w/AH to discuss Add fee	Jennifer Zevallos
2/4/11 2:07 PM	Note	called clt to set appt with AH. set for 2/8 at 1pm CST	Jennifer Zevallos
1/31/11 2:22 PM	Note	mailing out prep QA for 2010 per CN adding tasks	Beth Duncan
1/31/11 12:21 PM	Note	ADD FEE? - emailing AH Clt only paid us to prep 07-09 They are done and were mailed out earlier this month. Tried to go online to see how debt will change and get updated balances....but can't access. I'm assuming clt will have debt even after the returns post.	Beth Duncan



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Need to discuss pii options...setting task to get an apt w AH  
If nada in 2 weeks I think we should close out.

1/31/11 12:20 PM	To-do Done	ACS Call - Stat (07-09) - CN prepping - ONLY PAYING FOR PREP - CL?	Beth Duncan
1/31/11 12:20 PM	Note	AR ck He was PIF for prep on 12/13/10.	Beth Duncan
1/31/11 9:46 AM	Field Changed	Payment Status - PIF>Returns	Joan Britt
1/31/11 9:13 AM	To-do Done	Recd Client Mats - Prep QA (07-09)	Beth Duncan
1/31/11 9:10 AM	Note	emailing JB to verify how much more cli owes us for prep were going to have to add fee here	Beth Duncan
1/17/11 2:41 PM	To-do Done	Client call - chase Prep QA (07-09) - zdc info CN needs - CN apt	Jennifer Zevallos
1/17/11 2:41 PM	Note	killing task. per CN, appt no longer needed.	Jennifer Zevallos
1/11/11 2:25 PM	Note	Clit called in for CN xferred	Brittany Sheldon
1/7/11 4:22 PM	Note	Completed Returns 2007 - owes - \$5,777. 2008 - owes - \$268,445. 2009 - owes - \$125,490. Mailed to cli to mail to normal IRS	Carol Nathan
1/6/11 3:33 PM	Note	emt cli. Hi James, The fee for the tax return for 2010 will be \$555. We don't have the 2010 program yet. Actually, we don't usually get going on returns for the current filing season until the beginning of February. Do you want the fee taken now or when we can actually do the return? In the meantime, I will mail the 07, 08 and 09 signed returns out to you. You can file them now. Carol	Carol Nathan
1/6/11 3:28 PM	Note	emt cli. Hi Carol, I just received my V42 for 2010. I would like to file 07-10 together and make a settlement for all. You already have my capital gain from SAXO. I also have a \$750,000 loss from IBTECH. Let's discuss. Please use the credit card on file to pay for the additional 2010 filing. Thanks. James.	Carol Nathan
12/22/10 4:46 PM	To-do Done	Fup if i don't hear	Beth Duncan

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12/22/10 4:46 PM	Note	clt already on prep board checking back in a month to see about add fees or closure	Beth Duncan
12/22/10 4:46 PM	To-do Not Done	Recd QA pkg	Beth Duncan
12/22/10 4:43 PM	Field Changed	Last Results - intake rw file - Phase II	Beth Duncan
12/22/10 4:43 PM	To-do Done	Phase I complete? - last payment 6/21	Beth Duncan
12/22/10 4:43 PM	Field Changed	Plan - Returns	Beth Duncan
12/22/10 4:43 PM	Field Changed	Stage - 2	Beth Duncan
12/22/10 4:43 PM	Note	Setting a few tasks on this one looks like were doing 07-09 emailing CN to add to board if not already there	Beth Duncan
12/22/10 4:43 PM	Field Changed	Process - 5. Client	Beth Duncan
12/22/10 3:57 PM	Note	clt called in, wanted to talk about 07 xfer'd to CN	Elaine McFarlane
12/17/10 3:37 PM	Note	Clit called. Said he consulted with another CPA and this CPA thinks there might be a way to Carol Nathan get more Cap Loss in 2007. Will call next week.	
12/16/10 6:20 PM	Note	emf clt. More info for 2007 needed.	Carol Nathan
12/13/10 5:54 PM	Field Changed	Process - 4. NEW Client	Joan Britt
12/13/10 5:53 PM	Note	Ran \$2,100 cc payment today per em from CN: "Clit. paying for tax prep 2007, 2008 and 2009. \$2,100. MasterCard 5424 3254 0274 5036 Exp 1/13 Take now."	Joan Britt
12/13/10 4:48 PM	Note	Clit called. Is perpetually going over ways that he can "try to" reduce the tax he will owe for Carol Nathan 2007. Such angst!! But he will be sending the Prep QA over with all the numbers Payment - \$2,100. via master card em JB	
12/13/10 4:22 PM	Note	clt called in for CN xfer'd	Elaine McFarlane
12/10/10 1:34 PM	Note	emf clt Hi Carol, Attached you'll find a 2007 Tax Return Mock-Up. Let's discuss today as soon as possible - I have a 1PM call (12PM CST), but other than that	Carol Nathan

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I am free for the rest of the day.

Thanks,  
James.

12/10/10 1:34 PM	Note	Called cit. He will call back.	Carol Nathan
12/8/10 2:16 PM	Note	Cit. called Went over tax prep again. Quote for tax prep 07-C9 \$2100. He will send a check.	Carol Nathan
12/8/10 12:55 PM	Note	cit called in for CN - sent him over.	Carolyn Vicek
12/2/10 1:10 PM	Note	Cit called. Again discussing the tax returns. Big \$15,000,000 cap gain in 2007. But, to get Carol Nathan that had to spend money through 2007, 2008 and 2009. Will owe big for 2007. He wants to take losses in 2008 and 2009 and carryback to 2007. But can't carryback capital losses only business losses. He still insists that it is a capital gain, but from what I know, he can only take the money's put back to acquire the gain in 2007.	
12/1/10 5:04 PM	Note	Called cit. LVM for call back and requested new cell phone number.	Carol Nathan
12/1/10 1:00 PM	Call Completed		Alex Harris
11/30/10 4:59 PM	Note	Cit called in set AH appt for tomorrow at 1pm CST	Istvan Fekete
9/27/10 1:15 PM	Note	Emailing BL regarding ph2 status.	Joan Britt
9/20/10 2:09 PM	Note	Chasing ph2 status, I'll check back in a week.	Joan Britt
9/14/10 12:23 PM	Note	emailing CN on this one	Beth Duncan
8/25/10 5:18 PM	Note	Called cit. Mobile phone 0779 disconnected. 3133 LVM. Requested call back and LVM regarding materials I need to see for tax prep.	Carol Nathan
8/16/10 5:29 PM	Note	emailing CN to prioritize prep per AH	Beth Duncan
7/9/10 2:25 PM	Note	em came back. delivery failure called cit., Changed em	Carol Nathan
7/9/10 2:22 PM	Note	<p>emt cit.</p> <p>Hi James,</p> <p>I still have not received the documents you were going to send to me.</p> <p>Regarding the carryback of losses: Losses incurred in any year for business expenses can be carried back for two years.</p> <p>New rulings in 2008 and then again in 2009 allowed for losses in those years to be carried back up to 5 years.</p> <p>You can choose 5 years or 4 years or 3 years or two years. That ruling is not in place for 2010, at this point anyway.</p>	Carol Nathan



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If we can complete this work by 12/31/2010, that would be the best way.  
But, we have to file 2007 and 2008 first. Then when I do 2009, I add a form onto the 2009 return carrying back that years losses to 2007 and then to 2008.  
But, if we can't get it done by 12/31, I just have to actually amend the 2007 and 2008 returns. So, those have to be filed first.  
I know you said that it will take you awhile to gather the expenses you incurred for 2007, 2008 and 2009. Let me know if you have any questions.  
Carol

7/3/10 2:43 PM	To-do Not Done	Amend POA - Rejected last one sent in	Beth Duncan
7/3/10 2:43 PM	To-do Not Done	First Call Client - ck w AH first	Beth Duncan
7/3/10 2:43 PM	Note	killing a bunch of other tasks	Beth Duncan
7/3/10 2:42 PM	Note	killing task per AH - doesn't want a verbal done here...	Beth Duncan
7/3/10 2:42 PM	To-do Not Done	433 - Verbal if no CA - BS	Beth Duncan
7/3/10 9:47 AM	To-do Not Done		Alex Harris
7/7/10 2:58 PM	Note	emt clt. Hi James, Here's my email. Please send me your 2006 tax return and the foreign income from 2007, 2008 and 2009. Thanks, Carol	Carol Nathan
7/7/10 2:54 PM	Note	Called clt. He wanted my email. Will email him so he has my address. Client insists his \$9,000,000. in 2007 is capital gain. He says he sold shares of his company to an investor. He has the number of shares sold, sale price and all the info to be entered on Schedule D. He will email his 2006 tax return.	Carol Nathan
7/6/10 1:48 PM	Note	Called clt. Still no emails. Also requested the Promissory Note he wrote to himself. BT say Carol Nathan that Note won't hold up with IRS. Can't write yourself an IOU and then claim a loss when it's not paid back.	Carol Nathan
7/6/10 10:34 AM	Note	called clt for verbal - hes going to get it to us today. His assistant is going to do it and then give us a call. Told him if i dont have it in a couple of days. ill call him back and do verbal. He said ill have it.	Brittany Sheldon
6/30/10 2:20 PM	Note	Called clt. Told him I'm preparing returns. Asked about the boxes of materials/expenses info. He said AH had the idea to just file the returns, showing no expenses, show the tax due and make an offer of paying off with \$100,000. I went on to ask questions about his business (SE or W-2) Explained it is a Swiss com, so	Carol Nathan

Created 5/16/2012 at 3:24 PM

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no W-2, but that's where I would put it.

Then he got into his loss from the loan and I explained that that has to be taken in the year of the loss, but has to show up on a Schedule C to be a Business Bad Debt. So this foreign income can either be W-2 income or SE income and the SE income would be on a Schedule C. He then waivered back to just doing the returns with no expenses. But, now he's going to dig into his statements for his expenses. Still didn't quote him for returns. He's sending me emails with dox.

6/28/10 2:48 PM	Note	Cl called in for AH, set appt for tomorrow @ 11 CST. He said he had an appt, but not showing one and AH not here.	Brittany Sheldon
6/28/10 10:15 AM	Note	Recd IRS fax indicating POA was rejected because it says Jurisdiction enrollment card # is Istvan Fekete missing even though its not. Set Amend POA task for tomorrow.	
6/24/10 5:48 PM	Note		Alex Harris
6/23/10 11:26 AM	Note	Recd IRS mail ACTRs 02-06	Istvan Fekete
6/22/10 2:13 PM	Field Changed	Last Results - Intake rw file - Phase I	Beth Duncan
6/22/10 2:13 PM	Field Changed	Process - 5. Client	Beth Duncan
6/22/10 2:13 PM	Note	Faxing POA to cal mailing out QA and biz QA no RO listed - but if he really owes 1.5 min guessing there is one file to AH to do FCACS	Beth Duncan
6/22/10 2:13 PM	Field Changed	ID/Status - Client	Beth Duncan
6/22/10 2:13 PM	Field Changed	Plan - Phase I	Beth Duncan
6/22/10 2:13 PM	Field Changed	Stage - 1	Beth Duncan
6/21/10 3:37 PM	Note	\$5K ph1 fee arrived today.	Joan Britt
6/21/10 3:37 PM	Field Changed	Payment Status - Normal	Joan Britt
6/21/10 2:43 PM	Field Changed	Payment Status - Collections HOLD	Joan Britt
6/21/10 2:43 PM	Note	Ph1 payment hasn't arrived	Joan Britt

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6/21/10 1:00 PM	Call Completed		Alex Harris
6/21/10 1:00 PM	Call Completed		Alex Harris
6/18/10 5:16 PM	Note		Alex Harris

6/18/10 1:35 PM	Note		Alex Harris
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6/17/10 7:03 PM	Field Changed	Process - 4. NEW Client	Joan Britt
6/17/10 7:02 PM	Note	Waiting on cashier's check to arrive. Set invoice for a few days out \$5K.	Joan Britt
6/17/10 4:55 PM	Field Changed		Baron Leacock
6/17/10 12:56 PM	Note	Called clt and set AH appt for 6/21/10 at 1pm CST	Istvan Fekete
6/17/10 12:21 PM	Note		Baron Leacock
6/14/10 3:09 PM	Note		Baron Leacock

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2/26/10 4:47 PM Note

Baron Leacock

2/26/10 4:06 PM Note

Baron Leacock

12/18/09 4:40 PM Note

Baron Leacock

12/16/09 11:19 AM Note

Baron Leacock

12/11/09 6:42 PM Note

Baron Leacock

12/11/09 11:58 AM Field Changed

Baron Leacock

12/11/09 11:58 AM Field Changed

Baron Leacock

12/11/09 11:58 AM Field Changed

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12/11/09 11:58 AM Field Changed

Baron Leacock

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12/11/09 11:58 AM Field Changed

Baron Leacock

12/11/09 11:58 AM Note

Baron Leacock

12/11/09 11:58 AM Field Changed

Baron Leacock

Activities		Date Range: All Dates		
To-do	2/29/12 Cleared	Beth Duncan	Beth Duncan	Withdraw POA, close file
To-do	2/23/12 Cleared	Brian Thompson		
To-do	3/30/12 Cleared	Baron Leacock		
To-do	2/20/12 Cleared	Brian Thompson		